Fiscal Estimate - 2011 Session

Original Updated	Corrected Supp	olemental				
LRB Number 11-3026/1	Introduction Number SB-00	3 (SE1)				
Description The film production services tax credit application fee						
Fiscal Effect						
Appropriations Decrease Existing Appropriations Reverse Appropriations Create New Appropriations Local: No Local Government Costs Indeterminate 1. Increase Costs Permissive Mandatory Perm 2. Decrease Costs Permissive Mandatory Permissive Perm	ease Existing enues to absorb within agen yes enues Strypes of Local Government Units Affe Government Units Affe Towns Villa Counties Other School Districts Districts	cy's budget No No ected ge Cities ers				
Fund Sources Affected GPR FED PRO PRS	Affected Ch. 20 Appropria SEG SEGS	tions				
Agency/Prepared By	Authorized Signature	Date				
DOR/ Michael Oakleaf (608) 261-5173	John Koskinen (608) 267-8973 10/12/201					

Fiscal Estimate Narratives DOR 10/12/2011

LRB Number	11-3026/1	Introduction Number (SE1)	SB-003	Estimate Type	Original		
Description The film production services tax credit application fee							

Assumptions Used in Arriving at Fiscal Estimate

Under current law, a person who wishes to claim the film production services income and franchise tax credit must first submit an application to the Department of Tourism, along with an application fee equal to 2% of the person's production expenditures or \$5,000, whichever is less.

Under this bill, the application fee for the film production services credit is \$500.

Fiscal Estimate

The fee is collected by the Department of Tourism. The bill will have no effect on the Department of Revenue.

Long-Range Fiscal Implications